

C O P Y

67-53

1953

Dec. 8

NEW HAMPSHIRE LAW LIBRARY

SEP 03 1998

CONCORD, N.H.

Mr. Alfred S. Cloues
State Treasurer
State House

Dear Mr. Cloues:

Under date of December 7, 1953 and in a telephone conversation prior thereto, you have set forth certain circumstances relating to the Town of Milton of Lambert Construction Company, Inc. of White River Junction, Vermont, and have asked our advice concerning your future procedure in the matter.

As I understand the case, the Company, a Vermont corporation, is under contract to The State of New Hampshire through its Department of Public Works and Highways. In connection with such contract, the Company brought into the Town of Milton property subject to tax under the laws of the State. Prior to December 1, 1953 you were advised by the Tax Collector of Milton that taxes had been assessed against the Company on account of such property by the Town, but were unpaid. Under date of December 2, 1953 you were advised by the Collector that such taxes remained unpaid, and the Collector expressed his understanding that you were remitting the same to him from sums in your hands to the credit of the Company under said contract.

You now advise that you hold a check of the State payable to the Company in the amount of \$1,933.20; the tax claimed by the Town is \$1315.20.

R. L. c. 80, s. 5a as inserted by Laws 1953, c. 22 gives to you the authority and imposes upon you the duty of withholding from the Company and paying over to the Tax Collector of Milton the tax claimed by the Town. This will entail cancellation of the check you now hold and the issuance of two checks, the one payable to the Tax Collector in the amount of \$1315.20, the other representing the balance, payable to the Company.

You will note that your discharge from liability lies in the receipt of the Tax Collector.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEN:RM